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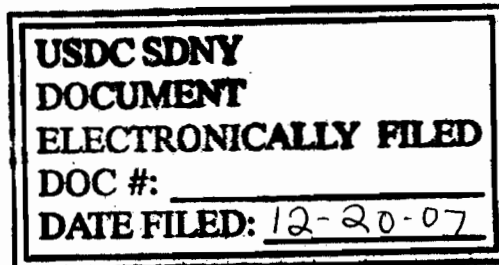
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December 11, 2007

The Honorable Leonard B. Sand
Justice
US District Court
Southern District of New York
Manhattan Division
40 Foley Square
New York, NY 10007



Re: Michael Kuo Corporation vs. Ultimate Fitness of Manhattan, Inc. d/b/a
Powerhouse Gym & Fitness Center and Fifty East Forty Second Company, LLC
Case No. 07 Civ.-8632

Dear Judge Sand:

The above-referenced matter is before this Court as an appeal from a judgment of the U.S. Bankruptcy Court dated August 24, 2007. I represent the plaintiff, Michael Kuo Corporation, the entity which brought the appeal. Our time to file the appellant's brief was extended and expired on November 30, 2007. Additionally, a subsequent judgment of the Bankruptcy Court entered on October 31, 2007 was also filed, and an appeal from that Judgment was also filed. However, I do not believe that the subsequent appeal has been assigned at this time.

After advising my client with regard to the requirement of posting a supersedeas bond in order to stay enforcement of both of the judgments, I was informed that my client does not intend to post a bond or perfect either appeal. I thank the court for all of the professional courtesies extended to this firm in this matter. However, should the court have any further questions or concerns regarding the above, please do not hesitate to contact the undersigned.

Respectfully yours,

Sharon M. Edwards

NBC/pb

cc: Michael Simon, Esq.
James Schwartzman, Esq.

*Enforcement
Appeal withdrawn - Case
Closed - so address
12/19/07 [Signature] 1501*

MEMO ENDORSED**MEMO ENDORSED**